

Según se lee en el artículo titulado [The association between Activity-Based Costing and performance: Empirical evidence from Moroccan companies](#) escrito por Charaf, Karim; Rahmounib, Ahmed Fath-Allah; Sabar, Mohamed, publicado por *Accounting and Management Information Systems*; Bucharest Tomo 21, N.º 1, (2022): 25-45: "(...) *Our contribution has been to supplement these studies by introducing the impact of ABC on non-financial performance. Our results have shown an indirect relationship between the establishment of ABC and the firms' financial performance, which happens precisely through improved non-financial performance. For example, and based on the comments of one of the survey participants, using ABC allowed his company "to have a much clearer vision of the use of resources, improve communication between the various departments/divisions, facilitate the reengineering of processes, increase the quality of services offered, better analyze cost allocations, and improve customer satisfaction." Only then, and over time, did these improvements in non-financial performance translate into better financial performance. —Our results do not confirm those obtained by Zeghal and Bouchekoua (2000), Kennedy et al. (2001), and Cagwin and Bouwman (2002). According to these authors, there is a direct relationship between sales and financial performance. On the other hand, our results partially confirm the studies of Ittner et al. (2002), Bergeron and Belaid (2006), and Banker et al. (2008). According to Ittner et al. (2002), ABC has an indirect and significant impact on production costs by improving the quality and duration of the production cycle. Our results also*

*confirm those obtained by Bescos and Charaf (2013), Elhamma and Yi Fei (2013), Dubihlela and Rundora (2014), and Maiga (2014). Our study goes in the same direction by confirming the direct impact of ABC on the firms' non-financial performance by explaining a little more the types of non-financial performance that may be affected. In this sense, we have been able to demonstrate that the ABC has enabled Moroccan companies to (1) adopt new production models and improve the design of products and services; (2) improve decision-making mechanisms for process management, product design, and pricing strategies; (3) calculate costs reliably and allocate overhead in a precise manner; (4) improve customer satisfaction; (5) improve the communication between the different divisions, and finally (7) to increase the quality of the products. However, our work could not confirm the direct relationship between the implementation of ABC and the improvement of the firms' financial performance. —Our results also confirm those obtained by Banker et al. (2008) by stating that ABC has no significant direct impact on financial performance but an indirect relationship through improved operational performance. —We also found through our investigations that the conclusions of Bergeron and Belaid (2006) show that companies that have adopted ABC use and exploit more information from their costing system than other firms. (...)” Luego, como en la serie animada, hay que mirar más allá de lo evidente.*

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